

S 3260

Disability Employment Incentive Act

Congress: 115 (2017–2019, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jul 24, 2018

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Jul 24, 2018)

Official Text: <https://www.congress.gov/bill/115th-congress/senate-bill/3260>

Sponsor

Name: Sen. Casey, Robert P., Jr. [D-PA]

Party: Democratic • **State:** PA • **Chamber:** Senate

Cosponsors (6 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Hassan, Margaret Wood [D-NH]	D · NH		Jul 24, 2018
Sen. Klobuchar, Amy [D-MN]	D · MN		Jul 24, 2018
Sen. Murray, Patty [D-WA]	D · WA		Jul 24, 2018
Sen. Van Hollen, Chris [D-MD]	D · MD		Jul 24, 2018
Sen. Duckworth, Tammy [D-IL]	D · IL		Jul 25, 2018
Sen. Brown, Sherrod [D-OH]	D · OH		Sep 6, 2018

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jul 24, 2018

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Disability Employment Incentive Act

This bill expands tax credits and deductions that are available for employers who hire and retain employees with disabilities.

The bill expands the work opportunity tax credit to include the hiring of employees who receive Social Security Disability Insurance (SSDI) benefits. For employers that hire vocational rehabilitation referrals, Supplemental Security Income recipients, or SSDI recipients, the bill also (1) increases the amount of wages that may be taken into account for the credit, and (2) allows an additional credit for second-year wages.

With respect to the tax credit for expenditures by eligible small businesses to provide access to disabled individuals, the bill increases the limits that apply to (1) the amount of expenditures that are eligible for the credit, and (2) the gross receipts and full-time employees of eligible small businesses.

The bill also expands the tax deduction for expenditures to remove architectural and transportation barriers to the handicapped and elderly. The bill modifies the deduction to (1) increase limitation on the amount of the deduction, and (2) allow the deduction to be used for certain improvements in the accessibility of Internet or telecommunications services to handicapped and elderly individuals.

Actions Timeline

- **Jul 24, 2018:** Introduced in Senate
- **Jul 24, 2018:** Read twice and referred to the Committee on Finance.